

Ninth Judicial District Court Judicial Expense Fund

Alexandria, Louisiana

December 31, 2011

**Ninth Judicial District Court
Judicial Expense Fund**

December 31, 2011

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1-2
Required Supplemental Information - Part I		
Management's Discussion and Analysis		3-6
Basic Financial Statements		7
Government-Wide Financial Statements (GWFS)		8
Statement of Net Assets	A	9
Statement of Activities	B	10
Fund Financial Statements (FFS)		11
Balance Sheet - Governmental Funds	C	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	13
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	E	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	15
Notes to Basic Financial Statements		16-25
	<u>Statement</u>	
Required Supplemental Information - Part II		26
Budgetary Comparison Schedules		
General Fund	G	27
Child Support Fund	H	28
Juvenile Drug Court Fund	I	29
Supplemental Information - Part III		30
Schedule of TANF Revenues and Expenditures	J	31
Other Report Required by <i>Government Auditing Standards</i> and <i>Louisiana Governmental Audit Guide</i>		32
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		33-35
Schedule of Findings and Responses		36-38
Management's Corrective Action Plan		39
Management's Summary Schedule of Prior Audit Findings		40



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the Ninth Judicial District Court, Judicial Expense Fund's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Court's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Ninth Judicial District Court, Judicial Expense Fund, as of December 31, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2012, on our consideration of the Judicial Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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PAYNE, MOORE & HERRINGTON, LLP

Judges of Ninth Judicial District Court
Judicial Expense Fund

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 26 through 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the Ninth Judicial District Court, Judicial Expense Fund's financial statements as a whole. The Schedule of TANF Revenues and Expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

June 19, 2012

Required Supplemental Information – Part I
Management's Discussion and Analysis

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Management's Discussion and Analysis

The following discussion and analysis of the Ninth Judicial District Court, Judicial Expense Fund's financial performance provides an overview of the financial activity for the year ended December 31, 2011. This analysis should give a snapshot of the financial health of the Ninth Judicial District Court's office as of that date.

Using This Annual Report

The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 9 and 10) provide information about the activities of the Ninth Judicial District Court, as a whole and present a longer-term view of the District Court's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Fund financial statements, which present information for specific activities or objectives, begin on page 11. For the various funds shown, their statements tell how these services were financed as well as what remains for future spending. The fund financial statements also report the Court's operations in more detail than the Government-Wide Statements by providing information about the Court's most significant funds. The Notes to Basic Financial Statements present information that help explain the transactions and balances shown in the Government-Wide Statements and the individual fund financial statements. The notes begin on page 16.

After the notes to Basic Financial Statements, this report contains some required supplementary information. This information beginning on page 16 reports fund revenues and expenses and compares these to the budgets adopted by the Court. These funds are each reported in a separate statement.

Analysis of the Court's Financial Statements as a Whole

The combined Net Assets of the Court as of December 31, 2011, was \$1.179 million compared to \$1.125 million at December 31, 2010, an increase of \$54 thousand. Assets at year end were \$1.271 million compared to liabilities of only \$92 thousand.

The Statement of Activities for the year ended December 31, 2011, reflects a net increase of \$54 thousand in net assets for the year, compared to a net increase of \$124 thousand for the year ended December 31, 2010, and reflects program and general revenue of \$2.97 million and expenses of \$2.92 million.

**Ninth Judicial District Court
Judicial Expense Fund**

December 31, 2011 and 2010

**Management's Discussion and Analysis
(Continued)**

Condensed Financial Information

	Net Assets December 31,	
	2011	2010
Current assets	\$ 1,217,483	\$ 1,102,883
Capital assets	53,577	73,010
Total Assets	<u>1,271,060</u>	<u>1,175,893</u>
Current liabilities	88,910	46,398
Deferred revenue	2,903	4,226
Total Liabilities	<u>91,813</u>	<u>50,624</u>
Net assets		
Invested in capital assets	53,577	73,010
Restricted	905,345	825,312
Unrestricted	220,325	226,947
Total Net Assets	<u>\$ 1,179,247</u>	<u>\$ 1,125,269</u>

	Changes in Net Assets Year Ended December 31,	
	2011	2010
Program revenues		
Charges for services	\$ 548,813	\$ 579,597
Operating grants and contributions	2,389,770	2,345,453
Capital grants and contributions	36,719	41,806
Investment earnings	2,558	3,830
Total Revenues	<u>2,977,860</u>	<u>2,970,686</u>
Functions/Programs expenses		
General government	2,353,420	2,286,931
Child support	326,784	308,353
Juvenile drug court	191,531	201,024
Families in need of services	52,147	50,328
Total Expenses	<u>2,923,882</u>	<u>2,846,636</u>
Change in Net Assets	53,978	124,050
Net Assets, Beginning of Year	<u>1,125,269</u>	<u>1,001,219</u>
Net Assets, End of Year	<u>\$ 1,179,247</u>	<u>\$ 1,125,269</u>

**Ninth Judicial District Court
Judicial Expense Fund**

December 31, 2011

**Management's Discussion and Analysis
(Concluded)**

General Fund Budgetary Highlights

The Court adopted budgets for each of the various funds shown. Budgets are amended during the year to reflect actual and anticipated revenues and expenses.

Capital Assets and Depreciation Allowances

Changes in capital assets, consisting of furniture, equipment, and improvements and accumulated depreciation are detailed on page 23.

Currently Known Facts, Decisions, or Conditions

The Judicial District Juvenile Court entered into a contract with the Louisiana Office of Youth Services (Agency) for the Juvenile Court to provide a goal directed, highly structured, community based alternative program to secure detention, the objective being to reduce the population in the local juvenile detention centers and juveniles committed to the Agency of Public Safety and Corrections. The contract, effective July 1, 2004 through June 30, 2005, is a purchase of service contract. This contract was renewed for additional twelve month periods beginning July 1, 2005, and July 1, 2006. The contract for the period July 1, 2006 through June 30, 2007, was amended during May 2007 to extend the ending date of the contract to June 30, 2008, with an increase in the maximum amount payable under the contract agreement from \$30,386 to \$60,773. The Louisiana Office of Youth Development has the option to renew this contract for two additional twelve month periods, not to exceed sixty months. A new contract was entered into with the Louisiana Office of Youth Services on July 1, 2011 through June 30, 2012 with an approximate contract amount of \$20,258. During the year ended December 31, 2011, a total of \$20,017 was received under this contract and is reflected in Exhibit E of this report.

Contacting the Ninth Judicial District Court's Management

This report is intended as a brief overview of the Court's financial condition. If you have specific questions about the report, contact Hope Lafleur, P. O. Box 1431, Alexandria, LA 71309.

Basic Financial Statements

**Government-Wide
Financial Statements (GWFS)**

**Ninth Judicial District Court
Judicial Expense Fund
Alexandria, La
Statement of Net Assets
Governmental Activities
December 31, 2011**

Exhibit A

Assets

Cash and cash equivalents	\$ 813,864
Certificates of deposit	336,373
Receivables	67,246
Capital assets, net of depreciation	
Depreciable	
Furniture, equipment, and improvements	53,577
Total Assets	<u>\$ 1,271,060</u>

Liabilities

Accounts payable	\$ 71,952
Intergovernmental payable	16,958
Deferred revenues	2,903
Total Liabilities	<u>\$ 91,813</u>

Net Assets

Invested in capital assets, net of related debt	\$ 53,577
Restricted for	
Other special purposes	905,345
Unrestricted	220,325
Total Net Assets	<u><u>\$ 1,179,247</u></u>

The accompanying notes are an integral part of the financial statements.

Ninth Judicial District Court
Judicial Expense Fund
Alexandria, LA
Statement of Activities
Governmental Activities
Year Ended December 31, 2011

Exhibit B

Net (Expense)
Revenue and
Changes in
Net Assets

	Program Revenue				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs					
General government	\$ 2,353,420	\$ 194,395	\$ 2,142,031	\$ 3,000	\$ (13,994)
Child Support	326,784	354,418	-	33,719	61,353
Juvenile Drug Court	191,531	-	190,685	-	(846)
Families in Need of Services	52,147	-	57,054	-	4,907
Total Governmental Activities	<u>\$ 2,923,882</u>	<u>\$ 548,813</u>	<u>\$ 2,389,770</u>	<u>\$ 36,719</u>	<u>51,420</u>
General Revenues					
Investment earnings					2,558
Total General Revenues					<u>2,558</u>
Change in Net Assets					53,978
Net Assets, Beginning of Year					<u>1,125,269</u>
Net Assets, End of Year					<u>\$ 1,179,247</u>

The accompanying notes are an integral part of the financial statements.

Fund Financial Statements (FFS)

Ninth Judicial District Court
Judicial Expense Fund
Alexandria, La
Balance Sheet
Governmental Funds
December 31, 2011

Exhibit C

	General Fund	Child Support Fund	Juvenile Drug Court	Other Governmental Fund	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 201,757	\$ 584,944	\$ 16,981	\$ 10,182	\$ 813,864
Certificates of deposit	-	336,373	-	-	336,373
Intergovernmental receivables	7,717	40,944	14,427	4,158	67,246
Due from other funds	79,945	-	-	-	79,945
Total Assets	\$ 289,419	\$ 962,261	\$ 31,408	\$ 14,340	\$ 1,297,428
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 51,482	\$ -	\$ 20,470	\$ -	\$ 71,952
Intergovernmental payable	-	-	8,035	8,923	16,958
Due to other funds	-	79,945	-	-	79,945
Deferred revenue	-	-	2,903	-	2,903
Total Liabilities	51,482	79,945	31,408	8,923	171,758
Fund balances					
Nonspendable					
Restricted					
Child support office administration		879,911			879,911
Families in need of services program				5,417	5,417
Other special purposes	20,017				20,017
Committed					
Assigned					
		2,405			2,405
Unassigned					
	217,920				217,920
Total Fund Balances	237,937	882,316	-	5,417	1,125,670
Total Liabilities and Fund Balances	\$ 289,419	\$ 962,261	\$ 31,408	\$ 14,340	\$ 1,297,428

The accompanying notes are an integral part of the financial statements.

**Ninth Judicial District Court
Judicial Expense Fund
Alexandria, La
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2011**

Exhibit D

Total Fund Balance, Governmental Funds

\$ 1,125,670

Amounts reported for governmental activities in the Statement of Net Assets
are different because:

Capital assets used in governmental activities are not current financial
resources and therefore, are not reported in this fund financial statement but
are reported in the governmental activities of the Statement of Net Assets.

53,577

Net Assets of Governmental Activities in the Statement of Net Assets

\$ 1,179,247

The accompanying notes are an integral part of the financial statements.

Ninth Judicial District Court
Judicial Expense Fund
Alexandria, La
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2011

Exhibit E

	General Fund	Child Support Fund	Juvenile Drug Court	Other Governmental Fund	Total Governmental Funds
Revenues					
Intergovernmental					
Court and administrative fees	\$ 197,395	\$ -	\$ -	\$ -	\$ 197,395
On-behalf payments made by governmental entities	2,122,013	-	-	-	2,122,013
Grants and other revenues	20,017	34,354	190,685	57,054	302,110
Commissions and fees	-	353,783	-	-	353,783
Investment earnings	153	2,405	-	-	2,558
Total Revenues	2,339,578	390,542	190,685	57,054	2,977,859
Expenditures					
Current					
Capital outlay	2,338,066	315,594	190,685	51,637	2,895,982
Total Expenditures	6,371	2,095	-	-	8,466
	2,344,437	317,689	190,685	51,637	2,904,448
Excess (Deficiency) of Revenues over Expenditures	(4,859)	72,853	-	5,417	73,411
Net Change in Fund Balances	(4,859)	72,853	-	5,417	73,411
Fund Balances, Beginning of Year	242,796	809,463	-	-	1,052,259
Fund Balances, End of Year	\$ 237,937	\$ 882,316	\$ -	\$ 5,417	\$ 1,125,670

The accompanying notes are an integral part of the financial statements.

**Ninth Judicial District Court
Judicial Expense Fund
Alexandria, La**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended December 31, 2011**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds	\$	73,411
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which depreciation expense of \$27,899 exceeded capital outlay expense of \$8,466 in the current period.

(19,433)

Change in Net Assets of Governmental Activities	\$	<u>53,978</u>
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The accompanying notes are an integral part of the financial statements.

Notes to Basic Financial Statements

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

1. Reporting Entity and Summary of Significant Accounting Policies

Reporting Entity

The Judicial Expense Fund was created by Act 633 of the Regular Session of 1982, enacting Louisiana R.S. 13:996.19. The purpose of the Fund is to account for additional court costs provided by the Act and to provide for the administration and expenditure of such monies.

The financial statements of the Ninth Judicial District Court, Judicial Expense Fund, have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units.

In evaluating how to define the entity for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and, the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; potential to provide specific financial benefits to or improve specific financial burdens on the primary government; and fiscal dependence of the organization. The Judicial Expense Fund is part of the operations of the district court system that is fiscally dependent on the Parish government. The nature of the relationship between the Judicial Expense Fund and the district court and the Parish government is significant. Therefore, the Judicial Expense Fund is determined to be a component unit of the Rapides Parish Police Jury. Only the operating activities of the Judicial Expense Fund are included in these financial statements.

Basis of Presentation

The Judicial Expense Fund's Basic Financial Statements consist of Government-Wide Financial Statements, including a Statement of Net Assets and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements – The Government-Wide Financial Statements include the Statement of Net Assets and the Statement of Activities. These statements include all funds of the Judicial Expense Fund and report financial information for them as a whole. Individual funds are not displayed. The Statement of Net Assets presents the financial position of the governmental activities at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Judicial Expense Fund's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Judicial Expense Fund does not allocate indirect expenses to functions in the Statement of Activities. The

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the District Court services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include criminal court fees, commissions on child support collections, and interest. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Judicial Expense Fund.

Fund Financial Statements – The accounting system is organized on the basis of funds. The financial transactions of the Judicial Expense Fund are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing set of accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

Governmental funds are used to account for all of the Judicial Expense Fund's general activities, including the collection and disbursement of specifically or legally restricted monies in special revenue funds. The Fund Financial Statements report financial information by major funds and nonmajor funds, if any.

Management considers all of the following funds to be major funds:

General Fund - accounts for all of the general activities not accounted for in some other fund.

Special Revenue Fund - Child Support Fund - consists of fees received for the purpose of operating the child support office.

Special Revenue Fund – Juvenile Drug Court – consists of funds received for the purpose of supervising intensive treatment programs to eligible drug-involved youth and their families.

Management considers all of the following fund to be a nonmajor funds:

Special Revenue Fund – Families in Need of Services – consists of funds received for the purpose of coordinating resources to assist and reinforce the family in an effort to prevent delinquency and family disintegration.

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

The most significant of the Judicial Expense Fund's accounting policies are described as follows:

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements (GWFS)

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

Fund Financial Statements (FFS)

Major individual governmental funds are reported as separate columns in the fund financial statements. Fund financial statements report detailed information about the Judicial Expense Fund. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets. Governmental funds are used to account for all of the general activities, including the collection and disbursement of earmarked monies (special revenue funds).

Governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., within 90 days after year end and available to pay obligations of the current period). Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are court and administrative fees, collection fees, grants receivable, and interest revenue.

Budgets and Budgetary Accounting

The Judicial Expense Fund's General and Special Revenue Funds budgets are adopted by the District Judges. The District Judges make any amendments. All annual appropriations lapse at year end.

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

Cash, Cash Equivalents and Certificates of Deposit

Cash and cash equivalents include amounts in demand deposits, as well as short-term certificates of deposit, with original maturity of three months or less from the date of acquisition. Under state law, the Judicial Expense Fund may deposit funds in demand deposits (interest-bearing or non-interest bearing), money market accounts, or time deposits with banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

The certificates of deposit have a maturity date in excess of 90 days when purchased and are stated at cost, which approximates market value.

Receivables

Receivables are charged against income, as they become uncollectible. In the opinion of management, all accounts at year end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "Due from other funds" or "Due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "Interfund receivables/payables".

Capital Assets

In the Government-Wide Financial Statements capital assets, including general capital assets, are capitalized and depreciated on a straight line method over their estimated useful lives. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at their estimated fair market value on the date received. Expenditures that extend the useful lives of capital assets beyond their initial estimated useful lives or improve their efficiency or capacity are capitalized, whereas expenditures for repairs and maintenance are expensed.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. Capital asset costs less than \$1,000 are considered current operating expenditures.

No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

Deferred Revenues

Deferred revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. In the Fund Financial Statements and Government-Wide Financial Statements, the Judicial Expense Fund reports deferred revenue when reimbursement – type grant funds are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the Judicial Expense Fund has a legal claim to the resources, the liability for deferred revenue is removed from the Balance Sheet and the revenue is recognized.

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

Net Assets

Net assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where restricted and unrestricted monies are received by the Judicial Expense Fund for the same function or purpose, the restricted monies are used first.

Fund Balances

Nonspendable fund balances include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact. Restricted fund balances represent those portions of fund balance that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the seven judges. Formal action of the Judicial Expense Fund to establish or rescind committed funds is by adopting in a judges meeting. Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balances. In cases where restricted and unrestricted monies are received by the Judicial Expense Fund for the same function or purpose, the restricted monies are used first. Unrestricted monies are then spent in the following order: committed, assigned, and unassigned.

Interfund Transactions

In the governmental funds, quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund. All other interfund transfers are reported as operating transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Rapides Parish Police Jury, its Criminal Court Fund, and the State of Louisiana to the Judicial Expense Fund's office for salaries and related fringe benefits, as required by GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

2. Legal Compliance - Budgets

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted by the District Judges. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts presented in the accompanying required supplemental information disclose both the original adopted budget amounts and final budget amounts that include all subsequent amendments. As independently elected parish officials, budgetary control is exercised by the judges at the fund level.

Statement G presents a reconciliation of non-GAAP budgetary comparison financial statements to GAAP basis financial statements for the General Fund.

3. Excess of Expenditures Over Appropriations

The General Fund and Juvenile Drug Court Fund had actual expenditures over budgeted expenditures for the year ended December 31, 2011 respectively, in the amount of \$38,764 and \$5,060.

4. Cash, Cash Equivalents and Certificates of Deposit

At December 31, 2011, the Judicial Expense Fund had cash, cash equivalents and a certificate of deposit as follows:

Cash and cash equivalents – Governmental Funds	\$ 813,864
Certificates of deposit – Governmental Funds	<u>336,373</u>
	\$ 1,150,237

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

Custodial credit risk is the risk that in the event of a bank failure, the Judicial Expense Fund's deposits may not be returned. As of December 31, 2011, the Judicial Expense Fund's bank balance of \$1,156,609 was not exposed to custodial credit risk in that \$1,156,609 was insured by federal deposit insurance.

5. Receivables

	General Fund	Child Support Fund	Juvenile Drug Court Fund	Families in Need of Services Fund	Total Governmental Funds
Intergovernmental					
Rapides Parish Sheriff	\$ 3,949	\$ -	\$ -	\$ -	\$ 3,949
Rapides Parish Police Jury	-	7,225	-	-	7,225
Louisiana Judicial Branch	-	-	-	4,158	4,158
Louisiana Department of Social Services	-	33,719	-	-	33,719

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

	<u>General Fund</u>	<u>Child Support Fund</u>	<u>Juvenile Drug Court Fund</u>	<u>Families in Need of Services Fund</u>	<u>Total Governmental Funds</u>
Louisiana Supreme Court TANF	-	-	14,427	-	14,427
Louisiana – Youth Development	3,768	-	-	-	3,768
	\$ 7,717	\$ 40,944	\$ 14,427	\$ 4,158	67,246

6. Internal Fund (Asset/Liabilities)

Due from/to others:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Child Support	\$ 79,945

Balances at December 31, 2011 resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

7. Capital Assets

	<u>Estimated Life</u>	<u>January 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2011</u>
Furniture, equipment, and improvements	3-10 Years	\$ 489,305	\$ 8,466	\$ 62,319	\$ 435,452
Less:					
Accumulated depreciation		416,295	27,899	62,319	381,875
Capital Assets, Net		\$ 73,010	\$ (19,433)	\$ -	\$ 53,577

Depreciation expense was charged to functions as follows:

General government	\$ 14,107
Child support	12,435
Juvenile drug court	511
Families in need of services	846
Total depreciation expense for Governmental Activities	\$ 27,899

8. On-Behalf Payments

Rapides Parish Police Jury (RPPJ) General Fund	\$ 359,912
Rapides Parish Police Jury Criminal Court Fund	806,296
State of Louisiana	955,805
	\$ 2,122,013

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

9. Expenditures of the Judicial Expense Fund Not Included in the Financial Statements

The accompanying financial statements do not include certain expenditures of the office of the Judicial Expense Fund which are paid out of the funds of the Rapides Parish Police Jury General Fund and Criminal Court Fund in accordance with statutory requirements. These expenditures are summarized below.

Retired judges and widows	\$ 4,531
Telephone	15,038
Contract maintenance and repairs	7,742
Witness and juror's fees	126,338
Library materials	64,654
Lunacy commission expense	18,400
Office expense	9,112
Court reporter fees	16,336
Court reporter expense	11,241
	<u>\$ 273,392</u>

Also, the capital assets used by the Judicial Expense Fund that are purchased with the Rapides Parish Police Jury's money are reported in the Judicial Expense Fund's financial statements. Capital assets purchased with the Judicial Expense Fund's General Fund or Special Revenue Fund revenues are reported in these financial statements.

10. Risk Management

The Ninth Judicial District Court, Judicial Expense Fund is exposed to various risks of loss related to damage to, theft of, and destruction of assets. The Rapides Parish Police Jury carries commercial insurance coverage on these assets. In addition, the Judicial Expense Fund carries fidelity bonds on the court reporters. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

11. Net Assets and Fund Balances

Restricted Fund Balances

In accordance with the contract entered into with the Louisiana Office of Youth Services, the Judicial Expense Fund has a \$20,017 restriction on the total fund balance and net assets for the administration of Juvenile Court and for monitoring of juvenile delinquents.

Funds received through the Family in Need of Services grant has a \$5,417 restriction on the total fund balance and net assets for salaries and related benefits.

As stated in Title 46 of the Louisiana Revised Statutes, The Louisiana Department of Children and Family Services assesses and collects a five percent administrative fee to the violator and remits this fee to the Judicial Expense Fund. This department, in addition to other external parties, has a \$879,911 restriction on the total fund balance and net assets for the purpose of operating the child support office.

**Ninth Judicial District Court
Judicial Expense Fund
December 31, 2011**

Notes to Basic Financial Statements

Assigned Fund Balances

The Child Support Fund accounts for monies received primarily from the five percent administrative fee assessed and collected by the Louisiana Department of Children and Family Services and remitted to the Judicial Expense Fund. The remaining balance in this fund totaling \$2,405 is shown as assigned fund balance for the governmental funds, and unrestricted net assets on the government-wide financial statements.

Required Supplemental Information – Part II

**Ninth Judicial District Court
Judicial Expense Fund
Budgetary Comparison Schedule - General Fund
Year Ended December 31, 2011**

			Statement G	
	Budgeted Amounts		Actual (Budgetary Basis) (See Note A)	Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
Court and administrative fees	\$ 177,000	\$ 180,000	\$ 197,395	\$ 17,395
Louisiana Office of Youth Development	13,000	25,000	20,017	(4,983)
Interest	125	150	153	3
Budgeted transfer in from Hearing Office	16,000	20,000	-	(20,000)
Total Revenues	206,125	225,150	217,565	(7,585)
Expenditures				
Current				
Insurance premiums	45,000	42,000	38,660	3,340
Parking fees	2,160	2,160	2,160	-
Legal, professional, and administrative expenses	6,500	6,500	6,250	250
Office supplies, etc.	13,000	12,000	18,869	(6,869)
Travel and training	12,000	10,000	3,610	6,390
Telephone and internet	10,000	10,000	9,499	501
Meeting and jury expense	5,000	5,000	4,479	521
Maintenance - equipment and network	15,000	17,000	8,426	8,574
Operating assistance to Rapides Parish Police Jury and sheriffs - supplemental pay and benefits - clerks, reporters, and office support staff	80,000	52,000	102,963	(50,963)
Juvenile and teen programs	13,000	17,000	16,844	156
Computer expense	5,000	4,000	1,162	2,838
Dues and memberships	7,000	5,000	3,131	1,869
Capital outlay	1,000	1,000	6,371	(5,371)
Total Expenditures	214,660	183,660	222,424	(38,764)
Excess (Deficiency) of Revenues over Expenditures	(8,535)	41,490	(4,859)	(46,349)
Fund Balances, Beginning of Year	242,796	242,796	242,796	-
Fund Balances, End of Year	\$ 234,261	\$ 284,286	\$ 237,937	\$ (46,349)

**Note A - Explanation of Differences between Revenues, Expenditures, and Other Financing Uses
for the General Fund on a Budgetary Basis (Statement G) and General Fund on a GAAP Basis (Exhibit E).**

Revenues

Actual (budgetary basis) "revenues" from the Budgetary Comparison Schedule \$ 217,565

Adjustments:

The Judicial Expense Fund does not budget for on-behalf support provided by the State of Louisiana and the Rapides Parish Police Jury.

2,122,013

Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 2,339,578

Expenditures

Actual (budgetary basis) "expenditures" from the Budgetary Comparison Schedule. \$ 222,424

Adjustments:

The Judicial Expense Fund does not budget for on-behalf salaries, related benefits, capital outlay, and insurance paid directly by the State of Louisiana and the Rapides Parish Police Jury.

2,122,013

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances

\$ 2,344,437

The accompanying notes are an integral part of the financial statements.

**Ninth Judicial District Court
Judicial Expense Fund
Budgetary Comparison Schedule
Child Support Fund
Year Ended December 31, 2011**

Statement H

**Variance with
Final Budget
Favorable
(Unfavorable)**

	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Commissions and grants	\$ 370,000	\$ 382,000	388,137	\$ 6,137
Interest	2,000	1,000	2,405	1,405
Total Revenues	372,000	383,000	390,542	7,542
Expenditures				
Current				
Equipment and computer maintenance	2,400	2,400	7,007	(4,607)
Office expense	8,500	8,500	13,885	(5,385)
Insurance, miscellaneous, etc.	22,000	20,000	8,871	11,129
Travel and training	4,000	11,000	12,105	(1,105)
Membership fees and dues	1,500	5,500	3,025	2,475
Registration	-	5,000	4,655	345
Reimbursement to Rapides Parish Police Jury - salary and benefits - clerks, reporters, office support staff and utilities	215,000	200,000	194,141	5,859
Administrative fees to Judicial Expense Fund	55,000	60,000	71,905	(11,905)
Capital outlay	7,000	7,000	2,095	4,905
Total Expenditures	315,400	319,400	317,689	1,711
Excess (Deficiency) of Revenues over Expenditures	56,600	63,600	72,853	9,253
Fund Balance, Beginning of Year	809,463	809,463	809,463	-
Fund Balance, End of Year	<u>\$ 866,063</u>	<u>\$ 873,063</u>	<u>\$ 882,316</u>	<u>\$ 9,253</u>

See independent auditor's report.

**Ninth Judicial District Court
Judicial Expense Fund
Budgetary Comparison Schedule
Juvenile Drug Court Fund
Year Ended December 31, 2011**

Statement I

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental - grant	\$ 185,625	\$ 185,625	\$ 190,685	\$ 5,060
Expenditures				
Current				
Reimbursement to the Rapides Parish				
Police Jury-supplemental pay and				
benefits	51,655	47,804	48,034	(230)
Treatment	114,360	115,739	118,060	(2,321)
Office supplies, etc.	860	5,380	8,258	(2,878)
Drug testing program	8,000	5,217	3,237	1,980
Travel, training and registration	10,750	11,485	13,096	(1,611)
Total Expenditures	<u>185,625</u>	<u>185,625</u>	<u>190,685</u>	<u>(5,060)</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Supplemental Information – Part III

**Ninth Judicial District Court
Judicial Expense Fund
Alexandria, LA
Schedule of TANF Revenues and Expenditures
Governmental Activities
December 31, 2011**

Statement J

Revenues

TANF revenue	\$ 190,685
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Expenditures

Bank service charges	\$ 20
Dues and subscriptions	2,100
Office expense	6,136
Registration	1,400
Salaries	43,634
Travel	11,696
Legal and professional fees	4,400
Test and laboratory	3,239
Treatment	118,060
Total expenditures	\$ 190,685

See independent auditor's report.

**Other Report Required by
*Government Auditing Standards and
Louisiana Governmental Audit Guide***

**Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the Judicial Expense Fund basic financial statements and have issued our report thereon dated June 19, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Judicial Expense Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Judicial Expense Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Judicial Expense Fund's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

ROBERT W. DUDAK, C.P.A.	CINDY L. HUMPHRIES, C.P.A.
REBECCA B. MORRIS, C.P.A.	DEBORAH R. DUNN, C.P.A.
MICHAEL A. JUNEAN, C.P.A.	REBECCA G. NATION, C.P.A.
JAMES N. BALLARD, C.P.A.	EVELYN RENTROW, C.P.A.
MARVIN A. JUNEAN, C.P.A.	ERNEST F. SASSER, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Ninth Judicial District Court
Judicial Expense Fund

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in Finding 2011-01 in the accompanying schedule of findings and responses.

The Judicial Expense Fund's response to the finding identified in our audit is described in the accompanying Management's Corrective Action Plan. We did not audit the Judicial Expense Fund's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management of Judicial Expense Fund and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 21:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants

June 19, 2012

Schedule of Findings and Responses

**Ninth Judicial District Court
Judicial Expense Fund
Schedule of Findings and Responses
Year Ended December 31, 2011**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weaknesses identified?

_____ yes X no

Significant deficiencies identified that are not
considered to be material weaknesses?

_____ yes X none reported

Noncompliance material to financial statements noted?

 X yes _____ no

Management's Corrective Action Plan

See Attached

Management's Summary Schedule of Prior Audit Findings

See Attached

Memorandum of Other Comments and Recommendations

Not Applicable

Federal Awards

Not Applicable

**Section II - Findings Related to the Financial Statements Which are Required to be Reported under
Government Auditing Standards**

Finding 2011-01 – Noncompliance with the Louisiana Local Government Budget Act

Criteria: The Louisiana Local Government Budget Act requires that political subdivisions under an elected official with total proposed expenditures of less than five hundred thousand dollars from the general fund and any special revenue funds in a fiscal year complete and submit a budget for public inspection fifteen days prior to the beginning of the fiscal year as required by Louisiana R.S. 39:1305-1308, make the budget available for public inspection at the office of the individual political subdivision as required by Louisiana R.S. 39:1308, retain a certified copy of the budget and document in the approved minutes the submission of and acceptance of the proposed and final budget as required by Louisiana R.S. 39:1309-1313. Any amendments to the budget should be made available for public inspection as required by Louisiana R.S. 39:1310-1311.

Condition: The Ninth Judicial District Court, Judicial Expense Fund failed to comply with the provisions of the Louisiana Local Government Budget Act as required by Louisiana R.S. 39:1301-15 because there was no evidence that the proposed budget was made available for public inspection at least fifteen days prior to the beginning of the budget year, no documentation was maintained to support that action was taken to finalize and adopt a budget prior to the required date, no documentation was noted in the approved minutes indicating the submission and acceptance of the proposed and final budget, or that the amended budget was adopted in accordance with the law. In addition, the General Fund's total expenditures exceeded the total budgeted expenditures by seventeen percent (17%).

**Ninth Judicial District Court
Judicial Expense Fund
Schedule of Findings and Responses
Year Ended December 31, 2011**

Recommendation: We recommend that the Ninth Judicial District Court, Judicial Expense Fund complete and submit a budget for public inspection fifteen days prior to the beginning of the fiscal year as required by Louisiana R.S. 39:1305-1307, make the budget available for public inspection at the office of the individual political subdivision as required by Louisiana R.S. 39:1308, retain a certified copy of the budget and document in the approved minutes the submission of and acceptance of the proposed and final budget as required by R.S 39:1309-1313. The budget should be amended and made available for public inspection as required by Louisiana R.S. 1310-1311.

Management's Response: See Management's Corrective Action Plan.

**Ninth Judicial District Court
Judicial Expense Fund
Management's Corrective Action Plan
Year Ended December 31, 2011**

Ninth Judicial District Court, Judicial Expense Fund, respectfully submits the following corrective action plan for the year ended December 31, 2011.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, La 71315-3200
(318) 443-1893

Auditee Contact Person:

Judge Harry Randow
Chief Judge
Ninth Judicial District Court
Judicial Expense Fund
P.O. Box 1431
Alexandria, La 71309
(318) 443-6893

Audit period: January 01, 2011 to December 31, 2011

The findings from the December 31, 2011, schedule of findings and responses are discussed below. The findings are numbered consistently with the numbers assigned in the report.

Finding 2011-01 – Noncompliance with the Louisiana Local Government Budget Act

Condition: The Ninth Judicial District Court, Judicial Expense Fund failed to comply with the provisions of the Louisiana Local Government Budget Act as required by Louisiana R.S. 39:1301-15 because there was no evidence that the proposed budget was made available for public inspection at least fifteen days prior to the beginning of the budget year, no documentation was maintained to support that action was taken to finalize and adopt a budget prior to the required date, no documentation was noted in the approved minutes indicating the submission and acceptance of the proposed and final budget, or that the amended budget was adopted in accordance with the law. In addition, the General Fund's total expenditures exceeded the total budgeted expenditures by seventeen percent (17%).

Action Taken: The Ninth Judicial District Court has taken steps to ensure that we will comply with the Louisiana Local Government Budget Act by becoming familiar with what is required and as to what funds the act is applicable to. We have already implemented procedures and have taken action on the next year's budget requirements.

**Ninth Judicial District Court
Judicial Expense Fund
Management's Summary Schedule of Prior Audit Findings
Year Ended December 31, 2011**

Finding 2010-01 – Financial Statement Preparation

Condition: The Ninth Judicial District Court, Judicial Expense Fund does not have personnel with the technical accounting expertise to prepare GAAP financial statements including footnote disclosures.

Current Status: Resolved.

Finding 2010-02 – Noncompliance with the Louisiana Local Government Budget Act

Condition: The Ninth Judicial District Court, Judicial Expense Fund failed to comply with the provisions of the Louisiana Local Government Budget Act as required by Louisiana R.S. 39:1301-15 because there was no evidence that the proposed budget was made available for public inspection at least fifteen days prior to the beginning of the budget year, no documentation was maintained to support that action was taken to finalize and adopt a budget prior to the required date, no documentation was noted in the approved minutes indicating the submission and acceptance of the proposed and final budget, or that the amended budget was adopted in accordance with the law.

Current Status: Unresolved. See Finding 2011-01.

Finding 2010-03 – Failure to Comply with the Louisiana Local Government Budget Act

Condition: The Families in Need of Services Fund original and final budgets proposed total expenditures exceeding total estimated funds available resulting in a budgeted deficit fund balance.

Current Status: Resolved.